

CROCKETT COMMUNITY SERVICES DISTRICT FY 2022/23 BUDGET

ADOPTED (11/16/2022)

	PRIOR YEAR ACTUAL 2020/21	ADOPTED BUDGET 2021/22	ESTIMATED YEAR-END 2021/22	PROPOSED BUDGET 2022/23
Revenue				
CCSD Administration ⁽¹⁾	\$ 45,845	\$ -	\$ 90,517	\$ -
Recreation Dept.	\$ 378,840	\$ 835,401	\$ 623,081	\$ 1,047,937
Maintenance Dept. ⁽⁴⁾	\$ 36,543	\$ 520,327	\$ 204,339	\$ 446,835
Port Costa Sanitary Dept.	\$ 302,511	\$ 293,813	\$ 293,813	\$ 299,908
Crockett Sanitary Dept. ^{(2) (3)}	\$ 2,013,841	\$ 2,205,148	\$ 1,833,061	\$ 2,558,688
Receivable PC Loans ⁽³⁾	\$ 73,977	\$ 42,681	\$ 46,074	\$ 45,648
Rate Stabilization Resrv	\$ -	\$ -		\$ 112,000
Total Revenue	\$ 2,851,557	\$ 3,897,370	\$ 3,090,885	\$ 4,511,016
Expenses				
CCSD Administration ⁽¹⁾	\$ -	\$ -	\$ -	
Recreation Dept.	\$ 449,055	\$ 781,457	\$ 586,882	\$ 1,091,814
Maintenance Dept. ⁽⁴⁾	\$ 19,999	\$ 850,487	\$ 163,931	\$ 708,873
Port Costa Sanitary Dept. ⁽³⁾	\$ 236,149	\$ 306,475	\$ 233,637	\$ 372,357
Crockett Sanitary Dept. ⁽²⁾	\$ 1,433,678	\$ 1,747,486	\$ 1,598,014	\$ 3,355,499
Rate Stabilization Resrv	\$ -	\$ -	\$ -	
Total Expense	\$ 2,138,881	\$ 3,685,905	\$ 2,582,464	\$ 5,528,543
Net Increase (Decrease) in Cash ⁽³⁾	\$ 712,676	\$ 211,465	\$ 508,421	\$ (1,017,527)
Fund Balance, beginning	\$ 4,866,866	\$ 5,513,308	\$ 5,586,860	\$ 6,095,282
Fund Balance, end of year	\$ 5,586,860	\$ 5,724,773	\$ 6,095,282	\$ 5,077,755
<i>O&M annual - All Depts.</i>	\$ 1,824,616	\$ 2,326,668	\$ 2,111,733	\$ 2,301,788
<i>Payroll Summary All Depts.</i>	\$ 420,734	\$ 543,267	\$ 608,350	\$ 619,876

(1) CCSD Admin Revenues/Expenses held in Fund 3240 and split to Crockett San, Rec. and Maint. Depts.

CSD roll-up reflected on estimated only, revenue/expenses attached to Maintenance Budget

(2) Includes Crockett Sanitary funds 3426, 3427, and 3429, and JIP large project reserves.

(3) Non-operation loan and repayment from Port Costa San. Dept. separated from CVSAN as long-term liability.

(4) Maintenance budget includes District Office O&M, Capital Projects, and CSD Admin

FY 2022-23 CROCKETT RECREATION DEPARTMENT BUDGET - APPROVED 11-16-22 - FUND 3241

	PY 2020-21 Actual	FY 2021-22 Approved	FY 2021-22 Estimated Year- End	FY 22-23 Proposed Budget
O&M Expenses - combined cost centers				
Uniforms	\$ 1,412	\$ 2,200	\$ 1,412	\$ 2,200
Telephone / Internet / Software Subscriptions	\$ 5,901	\$ 7,986	\$ 5,374	\$ 5,289
Insurance	\$ 20,213	\$ 33,163	\$ 28,325	\$ 30,874
Elections	\$ 0	\$ 0	\$ 0	\$ 0
Maintenance	\$ 60,169	\$ 82,049	\$ 90,371	\$ 94,890
Memberships	\$ 309	\$ 360	\$ 309	\$ 360
Program Supplies	\$ 418	\$ 14,375	\$ 1,180	\$ 14,375
Other Operating/CD Returns/Cash over	\$ 33,458	\$ 135,118	\$ 52,851	\$ 48,124
Capital Replacements				\$ 175,800
Office	\$ 2,930	\$ 6,724	\$ 3,325	\$ 5,804
Professional Services	\$ 13,274	\$ 20,256	\$ 17,103	\$ 17,918
Advertising & Legal Notices	\$ 67	\$ 1,297	\$ 901	\$ 1,294
Training & Certification	\$ 1,435	\$ 8,170	\$ 2,850	\$ 8,170
Cost of Goods Sold	\$ 3,582	\$ 5,196	\$ 6,829	\$ 5,196
Vehicle Travel Reimbursement	\$ 1,492	\$ 2,371	\$ 2,500	\$ 2,357
Utilities	\$ 48,586	\$ 61,824	\$ 62,904	\$ 61,153
County Charges	\$ 5,873	\$ 6,214	\$ 4,856	\$ 4,550
Salaries and Benefits	\$ 179,176	\$ 223,114	\$ 263,465	\$ 232,387
Total O&M Expenses	\$ 378,294	\$ 610,416	\$ 544,555	\$ 710,740
Fixed Assets				
Capital Projects Allocation / Expenses	\$ 2,500	\$ 110,000	\$ 29,269	\$ 310,000
Total Fixed Assets	\$ 2,500	\$ 110,000	\$ 29,269	\$ 310,000
Contingency Reserve *	\$ 0	\$ 61,042	0	\$ 71,074
Non-Operating expense / interfund trsfrs	\$ 36,615	\$ 0	\$ 10,653	\$ 0
Payroll Liabilities G/L adjust.	2,636		\$ 2,405	
Total Expenditures	\$ 420,044	\$ 781,457	\$ 586,882	\$ 1,091,814
TOTAL APPROPRIATIONS	\$	\$ 781,457	\$	\$ 1,091,814
TOTAL REVENUES **	\$ 328,797	\$ 835,401	\$ 623,081	\$ 1,047,937
Operating Revenue	\$ 76,963	\$ 313,035	\$ 344,674	\$ 378,933
Cost recovery	\$ 394	\$ 3,451	\$ 7,718	\$ 8,489
Community Center income	\$ 8,295	\$ 236,980	\$ 261,915	\$ 279,688
Aquatics Center income	\$ 48,346	\$ 69,055	\$ 72,672	\$ 87,206
Other income (park, keys, fines, etc.)	\$ 14,747	\$ 1,550	\$ 534	\$ 1,550
Donations (other)	\$ 5,183	\$ 2,000	\$ 1,836	\$ 2,000
Non-Operating Revenue	\$ 251,833	\$ 522,366	\$ 278,407	\$ 669,003
Property Tax trsf from 3240	\$ 60,000	\$ 64,170	\$ 68,119	\$ 70,163
Recreation Tax	\$ 136,290	\$ 136,358	\$ 136,400	\$ 130,818
Interest (non-op)	\$ 3,439	\$ 5,238	\$ 859	\$ 3,201
Return-to-Source Co-gen grant	\$ 42,182	\$ 41,900	\$ 43,029	\$ 38,562
Other non-profit grants	\$ 0	\$ 271,000	\$ 0	\$ 422,560
Non-operating income	\$ 9,922	\$ 3,700	\$ 30,000	\$ 3,700

CAPITAL PROJECTS - FY 22/23 - ADOPTED_11-16-22

	CAPITAL IMPROVEMENT	CAPITAL REPLACEMENT	GRANT FUNDED	RTS FUNDED	CAP RESERVE FUNDED	REC TAX or OTHER FUNDED
COMMUNITY CENTER						
Repair bar floor				\$3,000		
Replace Evaporitive Cooler		\$2,100				
Repair kitchen tiles						
Paint Janitor Room		\$700			\$700	
Back Office/Ticket room flooring		\$3,000		\$3,000		
Replacement Tables		\$3,500		\$3,500		
Replace fixtures in bathrooms				\$400		
Floor Strip & Varnish		\$20,000				
Upper window shades		\$10,000		\$10,000		
New stage curtains						
Various Misc. Cap. Repl. items		\$5,000			\$5,000	
TOTAL	\$0	\$44,300				
AQUATICS CENTER						
ADA Compliant Bathrooms	\$178,000		\$178,000			
Metered outdoor showers	\$6,000				\$6,000	
Deck chairs		\$2,500				
Replaster Pool		\$119,000	\$107,100			\$11,900
Pool Deck/bleacher seat imprc	\$20,000					
Various Cap. Repl. items		\$3,000			\$3,000	
Heater	\$6,000			\$6,000		
TOTAL	\$210,000	\$124,500				
PARK, TENNIS, BOCCE						
Retaining Wall (Pomona/Pool)	\$50,000		\$50,000			
Replace Stairs to Pomona	\$50,000		\$50,000			
Hardwood Playground chips		\$5,000		\$5,000		
Replant park lawn						
Various Cap. Repl. items		\$2,000		\$2,000		
TOTAL	\$100,000	\$7,000				
POLICE LIAISON						
TOTAL	\$0	\$0				
NON-CAP O&M EXPENSES COVERED BY RTS FUNDING						
Annual camera maintenance (Comm 50%/Pool 50%)				\$4,560		
		SUB-TOTALS:	\$385,100	\$37,460	\$14,700	\$11,900
** RTS funding in FY 22/23 is \$38,562		TOTAL:	\$449,160	\$422,560		

FY 22/23 MAINTENANCE DEPARTMENT ADOPTED BUDGET (11/16/22) - FUND 3242 - OVERVIEW

	<u>FY 2020-21</u> <u>Actual</u>	<u>FY 2021-22</u> <u>Adopted</u>	<u>FY 2021-22 Year-</u> <u>End</u>	<u>FY 2022-23</u> <u>Proposed</u>
<u>EXPENSES</u>				
Memorial Hall O&M	\$ 2,322	\$ 5,283	\$ 1,978	\$ 3,525
Bridgehead O&M	\$ 540	\$ 825	\$ 2,003	\$ 2,075
Plaza / Streetlights O&M	\$ 563	\$ 644	\$ 553	\$ 608
1 Rolph Park Drive	58,543	210,664	60,917	111,277
CSD Administration	\$ 84,046	\$ 126,943	\$ 33,742	\$ 19,110
Sub-Total O&M Expense	\$ 146,015	\$ 344,359	\$ 99,194	\$ 136,595
Fixed Assets - Capital Expense				
Memorial Hall	\$ -	\$ 344,000	\$ -	\$ 344,000
Bridgehead	\$ -	\$ -	\$ -	\$ 0
Plaza / Streetlights	\$ -	\$ -	\$ -	\$ 0
1 Rolph Park Drive		12,444	25,702	153,342
Total Fixed Assets	\$ -	\$ 356,444	\$ 25,702	\$ 497,342
Contingency Reserve 10%	\$ -	\$ 960	\$ -	\$ 13,659
Non-op Expenses	\$ -	\$ 10,000	\$ 39,036	\$ 60,276
Interfund G/L non-op adj.	\$ -	\$ 4,000	\$ -	\$ 1,000
TOTAL EXPENDITURES	\$ 146,015	\$ 715,763	\$ 163,931	\$ 708,873
TOTAL APROPRIATIONS	\$	\$ 715,763	\$ \$ 163,931	\$ 708,873
<u>REVENUES</u>				
Operating Revenue				
Memorial Hall	\$ -	\$ 1,000	\$ 1,507	\$ 1,000
Bridgehead	\$ 5,937	\$ 600	\$ 1,507	\$ 600
Plaza / Streetlights	\$ -	\$ 200	\$ -	\$ 0
1 Rolph Park Drive	95,944	216,505	46,207	160,248
CSD Administration	0	171,502	32,324	36,238
Total Operating Revenue	\$ 101,881	\$ 389,807	\$ 81,545	\$ 198,087
Non-Operating Revenue				
Memorial Hall	\$ 54,719	\$ 166,125	\$ 43,370	\$ 184,450
Bridgehead	\$ 816	\$ 888	\$ 848	\$ 848
Plaza / Streetlights	\$ 853	\$ 887	\$ 887	\$ 922
1 Rolph Park Drive	15,500	29,656	77,689	62,528
Total Non-Operating Revenue	\$ 56,388	\$ 197,556	\$ 122,794	\$ 248,749
TOTAL REVENUES	\$ 158,269	\$ 587,362	\$ 204,339	\$ 446,835
Net Increase (Decrease)	\$ 12,254	\$ (128,400)	\$ 40,408	\$ (262,037)
<u>BALANCE OVERVIEW</u>				
FUND BALANCE (Beginning)	\$ 170,579.07	\$ 182,833.55	\$ 182,833.55	\$ 223,241.45
Estimated Revenue	\$ 158,269.00	\$ 587,362.45	\$ 204,339.10	\$ 446,835.49
Estimated Expenses	\$ 146,014.52	\$ 715,762.70	\$ 163,931.20	\$ 708,872.68
FUND BALANCE (End of Year)	\$ 182,833.55	\$ 54,433.30	\$ 223,241.45	\$ -38,795.74
Combined Payroll (Sal-Ben)	\$ 1,121	\$ 2,541	\$ 2,338.06	\$ 913

FY 22/23 MAINTENANCE DEPARTMENT ADOPTED BUDGET (11/16/23) - FUND 3242 - MEMORIAL

	FY 2020-21 Actual	FY 2021-22 Adopted	FY 2021-22 Year-End	FY 2022-23 Proposed
EXPENSES				
Memorial Hall O&M				
Insurance - Property & Crime	\$ 2	\$ 3	\$ 3	\$ 5
Maintenance - building	\$ -	\$ 300	\$ 1,500	\$ 300
Capital Replacement - O&M	\$ -	\$ 250	\$ -	\$ 250
Utilities - electricity	\$ -	\$ 480	\$ 58	\$ 296
Payroll Expenses and volunteer WC	\$ 1,790	\$ 2,000	\$ 375	\$ 413
Programs - events (WoH & other)	\$ -	\$ 1,000	\$ -	\$ 1,000
Prof. Svcs.- Engineer, Attorney, Audit	\$ 38	\$ 1,000	\$ -	\$ 1,000
All Other- Office and other op	\$ 492	\$ 250	\$ 42	\$ 261
Total Memorial Hall O&M Expenses	\$ 2,322	\$ 5,283	\$ 1,978	\$ 3,525
Fixed Assets - Capital Expense				
MH Construction	\$ -	\$ 317,000	\$ -	\$ 317,000
MH Engineering / Architect	\$ -	\$ 25,000	\$ -	\$ 25,000
MH Staff Cap Expense	\$ -	\$ 2,000	\$ -	\$ 2,000
Total Fixed Assets	\$ -	\$ 344,000	\$ -	\$ 344,000
Contingency Reserve 10%	\$ -	\$ 528	\$ -	\$ 353
Memorial Hall Non-op	\$ -	\$ 10,000	\$ 15,000	\$ 10,000
Interfund G/L non-op trns adjust.	\$ -	\$ 4,000	\$ -	\$ 1,000
TOTAL MEMORIAL HALL EXPENDITURES	\$ 2,322	\$ 367,751	\$ 16,978	\$ 367,751
REVENUES				
Operating Revenue				
Memorial Hall				
Donations (restricted)	\$ -	\$ 500	\$ 1,507	\$ 500
Donations / fundraisers (ops)	\$ -	\$ 500	\$ -	\$ 500
Total Operating Revenue	\$ -	\$ 1,000	\$ 1,507	\$ 1,000
Non-Operating Revenue				
Memorial Hall				
Property Tax	\$ 13,370	\$ 13,370	\$ 13,370	\$ 13,370
Cost Recovery and other	\$ -	\$ 25	\$ -	\$ 25
Interest (non-operating)	\$ 652	\$ 2,265	\$ 250	\$ 1,055
Non-profit grants (non-op.)	\$ -	\$ 150,000	\$ -	\$ 150,000
Walk of Honor fundraiser	\$ 20,000	\$ 20,000	\$ 29,750	\$ 20,000
Pass-through (WoH & other) *	\$ 20,697	\$ -	\$ -	\$ 0
Total Non-Operating Revenue	\$ 54,719	\$ 166,125	\$ 43,370	\$ 184,450
TOTAL REVENUES	\$ 54,719	\$ 167,125	\$ 44,877	\$ 185,450
Net Increase (Decrease) in Cash	\$ 52,397	\$ (203,821)	\$ 27,899	\$ (182,301)

FY 22/23 MAINTENANCE DEPT ADOPTED BUDGET - FUND 3242 - BRIDGEHEAD/DOGPARK

	<u>FY 2020-21</u> <u>Actual</u>	<u>FY 2021-22</u> <u>Adopted</u>	<u>FY 2021-22</u> <u>Year-End</u>	<u>FY 2022-23</u> <u>Proposed</u>
<u>EXPENSES</u>				
Bridgehead / Landscaping				
Insurance - Liability	\$ -	\$ -	\$ -	\$ 0
Maintenance	\$ -	\$ 250	\$ -	\$ 1,500
Payroll Expenses and volunteer WC	\$ 124	\$ 500	\$ 1,963	\$ 500
Other Office, Attor., Audit., etc.	\$ 41	\$ 75	\$ 41	\$ 75
Total Bridgehead O&M	\$ 165	\$ 825	\$ 2,003	\$ 2,075
Fixed Assets - Capital Expense				
Bridgehead	\$ -	\$ -	\$ -	\$ 0
Total Fixed Assets	\$ -	\$ -	\$ -	\$ 0
Contingency Reserve 10%	\$ -	\$ -	\$ -	\$ 208
Bridgehead Non-op to Dog Park	\$ -	\$ -	\$ -	\$ -
TOTAL BRIDGEHEAD EXPENDITURES	\$ 165	\$ 908	\$ 2,003	\$ 2,283
<u>REVENUES</u>				
Operating Revenue				
Bridgehead / Landscaping				
Donations (restricted)	\$ -	\$ 500	\$ 1,507	\$ 500
Donations / fundraisers (ops)	\$ -	\$ 100	\$ -	\$ 100
Total Operating Revenue	\$ -	\$ 600	\$ 1,507	\$ 600
Non-Operating Revenue				
Bridgehead / Landscaping				
Property Tax *	\$ 816	\$ 848	\$ 848	\$ 848
Cost Recovery	\$ -	\$ 40	\$ -	\$ 0
Non-profit grants (non-op.)	\$ -	\$ -	\$ -	\$ 0
RTS Co-gen pass-thru	\$ -	\$ -	\$ -	\$ 0
Pass-through (other) *	\$ -	\$ -	\$ -	\$ 0
Total Non-Operating Revenue	\$ 816	\$ 888	\$ 848	\$ 848
TOTAL REVENUES	\$ 816	\$ 1,488	\$ 2,355	\$ 1,448
Net Increase (Decrease) in Cash	\$ 651	\$ 580	\$ 352	\$ (835)

FY 22/23 MAINTENANCE DEPT ADOPTED BUDGET (11/16/23) - FUND 3242 - PLAZA/STREETLIGHT

	<u>FY 2020-21</u>		<u>FY 2021-22</u>		<u>FY 2021-22</u>		<u>FY 2022-23</u>
	Actual		Adopted		Year-End		Proposed
<u>EXPENSES</u>							
Plaza / Street Lighting / Fence							
Insurance - Property	\$ 671		\$ 553		\$ 553		\$ 608
Payroll Expenses	\$ 57		\$ 41		\$ -		\$ 0
All Other - Maint., Office, Auditor, et	\$ -		\$ 50		\$ -		\$ 0
Total Plaza / Streetlight / Fence O&M	\$ 728		\$ 644		\$ 553		\$ 608
Fixed Assets - Capital Expense							
Street Lighting / Fence / Plaza	\$ -		\$ -		\$ -		\$ 0
Total Fixed Assets	\$ -		\$ -		\$ -		\$ 0
Contingency Reserve 10%	\$ -		\$ 64		\$ -		\$ 64
Plaza / Streetlights / Fence Non-op	\$ -		\$ -		\$ -		\$ -
TOTAL PLAZA/LIGHTS EXPENDITURES	\$ 728		\$ 708		\$ 553		\$ 672
<u>REVENUES</u>							
Operating Revenue							
Plaza/Streetlights/Fence							
Donations (restricted)	\$ -		\$ 100		\$ -		\$ 0
Donations / fundraisers (ops)	\$ -		\$ 100		\$ -		\$ 0
Total Operating Revenue	\$ -		\$ 200		\$ -		\$ 0
Non-Operating Revenue							
Plaza/Streetlights/Fence							
Property Tax *	\$ 853		\$ 887		\$ 887		\$ 922
Cost Recovery and other	\$ -		\$ -		\$ -		\$ 0
Non-profit grants (non-op.)	\$ -		\$ -		\$ -		\$ 0
RTS Co-gen pass-thru	\$ -		\$ -		\$ -		\$ 0
Pass-through (other) *	\$ -		\$ -		\$ -		\$ 0
Total Non-Operating Revenue	\$ 853		\$ 887		\$ 887		\$ 922
TOTAL REVENUES	\$ 853		\$ 1,087		\$ 887		\$ 922
Net Increase (Decrease) in Cash	\$ 125		\$ 379		\$ 334		\$ 250

Departmental Contributions	\$	\$	171,502	\$	11,362	\$	13,180	
Non-Profit grants (restricted)					20,963		23,059	
District Office							0	
Departmental Contributions	\$	95,944	\$	216,505	\$	46,207	\$	55,448
Loan from CVSAN								100,000
Rental Revenue	\$		\$		\$		\$	4,800
Donations / fundraisers (ops)	\$		\$		\$	-	\$	0
Total Operating Revenue	\$	95,944	\$	388,007	\$	78,531	\$	196,487

Non-Operating Revenue

District Office								
Property Tax	\$	15,500	\$	15,550	\$	22,355	\$	30,000
Interest (non-operating)	\$		\$		\$	-	\$	
Non-profit grants (non-op.)	\$		\$		\$	-	\$	
Donations / fundraisers	\$		\$		\$	508	\$	
Cost Recovery and other	\$		\$	14,106	\$	54,826	\$	32,528
	\$		\$		\$	-	\$	
Total Non-Operating Revenue	\$	15,500	\$	29,656	\$	77,689	\$	62,528

TOTAL REVENUES \$ 417,662 \$ 156,220 \$ 259,015

Net Increase (Decrease) in Cash \$ (99,066) \$ (46,753) \$ 11,824 \$ (74,990)

FY 22/23 MAINTENANCE DEPT. ADOPTED BUDGET (11/16/23) - FUND 3242 - DIST. OFFICE/CSD

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Year-End</u>	<u>Proposed</u>
EXPENSES				
District Office - O&M / Occupancy				
Insurance - Property & Crime	\$	\$	\$ 641	\$ 680
Cleaning & Maintenance	\$	\$ 13,236	\$ 1,520	\$ 1,611
Security & Alarm	\$ 4,400	\$ 1,200	\$ 528	\$ 560
Capital Replacement - O&M	\$ 31,998	\$ 30,000	\$ 10,979	\$ 41,000
Utilities	\$ 1,269	\$ 2,538	\$ 1,742	\$ 1,846
Phone & Internet	\$ 1,518	\$ 3,000	\$ 495	\$ 525
Software Subscriptions	\$ -	\$	\$ -	\$ 0
Prof. Svcs.- Engineer, Attorney, Audit	\$ 1,832	\$ 1,500	\$ 1,832	\$ 1,942
Permits and Fees	\$	\$ 500	\$ -	\$ 0
Recoverable Expenses	\$	\$	\$ 1,500	\$ 1,590
All Other- Office, Acquis., Admin	\$	\$ 5,000	\$ 75	\$ 79
Total District Office O&M / Occupancy	\$ 41,017	\$ 56,974	\$ 19,312	\$ 49,832
PAYROLL EXPENSES				
Salaries				
CCSD (recoverable) ⁽¹⁾	\$ 50,460	\$ 131,970	\$ 9,777	\$ 32,528
District Office - Cap. Proj.	\$ 4,669	\$ 16,507	\$ 20,467	\$ 19,966
District Office - Admin	\$ 3,414	\$ 5,213	\$ 11,362	\$ 8,950
Total District Office O&M Expenses	\$ 58,543	\$ 210,664	\$ 60,917	\$ 111,277
⁽¹⁾ CSD & Parcel tax included here				
Fixed Assets - Capital Expense				
Construction	\$ 915	\$ 75,000	\$ 4,031	\$ 110,000
Loan Principal	\$ 11,529	\$ 23,624	\$ 21,671	\$ 43,342
Total Fixed Assets	\$ 12,444	\$ 98,624	\$ 25,702	\$ 153,342
Non-Operating Expenses				
Contingency Reserve 10%	\$	\$ 7,869	\$	\$ 26,462
Loan Interest	\$ 10,441	\$ 20,316	\$ 20,504	\$ 20,000
Other non-op	\$ 17,638	\$	\$ 3,532	\$ 3,815
TOTAL DISTRICT OFFICE EXPENDITURES*	\$ 99,066	\$ 337,473	\$ 110,655	\$ 314,895
CSD - Admin&Operating				
Elections	\$ 300	\$ -	\$ -	\$
Insurance	\$ 65,104	\$ 104,167	\$ 1,197	\$
Memberships	\$ 100	\$	\$	\$
Office (Postal, supplies, other)	\$ 138	\$ 3,625	\$ 1,919	\$ 2,111
Professional Services	\$ 14,503	\$ 15,000	\$ 9,163	\$ 17,000
Printing Publishing	\$ -	\$ 1,000	\$	\$
Software Subscriptions	\$ 2,400	\$	\$	\$
Vehicle/Travel Reimbursement	\$ -	\$ 500	\$ 500	\$
County & State Charges	\$ 1,501	\$ 1,651	\$	\$
Training & Conferences	\$ -	\$	\$	\$
Recoverable Expenses (hillside)	\$ -	\$	\$ 20,963	\$
All Other- Office and other Admin	\$ -	\$ 1,000	\$	\$
Total CCSD Admin Expenditures	\$ 84,046	\$ 126,943	\$ 33,742	\$ 19,110
REVENUES				
Operating Revenue				
CCSD				

Capital Projects for FY 2022/23

CROCKETT COMMUNITY SERVICES DISTRICT

<u>ADMINISTRATION BUILDING</u>	<u>CAPITAL REPLACEMENTS O&M</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>CAP. IMP. FUNDING SOURCE</u>
Flat roof and gutter repair	\$21,000.00		<u>all Depts</u>
Moisture damage mitigation and drainage imp		\$45,000.00	<u>#3426</u>
Garage Roof Replacement and rails		\$45,000.00	<u>#3426</u>
Main Hall Modifications/Prep	\$10,000.00	\$5,000.00	<u>all Depts</u>
Lighting, doors, convenience recepta	\$10,000.00	\$5,000.00	<u>all Depts</u>
Storage and facilities Improvements		\$10,000.00	<u>#3426</u>
<u>TOTAL</u>	<u>\$41,000.00</u>	<u>\$110,000.00</u>	

FY 2022-2023 PORT COSTA SANITARY DEPARTMENT BUDGET - FUND 3425 ADOPTED 11/16/23

	PY 2020-21	FY 2021-22	FY 2021-22 Est.	FY 2022-23
	Actual	Approved Budget	Yr. End	Proposed
Collection System				
Liability Insurance	\$ 4,514	\$ 7,223	\$ 3,725	\$ 5,215
Profess. Services.	\$ 3,960	\$ 5,000	\$ 299	\$ 5,000
Sewers Maint.	\$ 10,542	\$ 11,596	\$ 12,010	\$ 13,211
Other Operating	\$ 100	\$ 461	\$ 0	\$ 461
Permits & Fees	\$ 2,848	\$ 3,133	\$ 4,815	\$ 5,297
Total Collection System	\$ 21,964	\$ 27,412	\$ 20,849	\$ 29,184
Treatment Plant				
Generator fuel / oil	\$ 67	\$ 100	\$ 42	\$ 63
Property Insurance	\$ 1,574	\$ 2,518	\$ 2,733	\$ 4,373
Contract Operator	\$ 48,795	\$ 53,674	\$ 52,800	\$ 58,080
Chemicals	\$ 3,791	\$ 4,170	\$ 4,170	\$ 4,796
Hardware/Supplies & Misc.	\$ 420	\$ 630	\$ 1,699	\$ 2,549
Profess. Svcs. (Engineer, Lab, Technici	\$ 22,579	\$ 26,242	\$ 15,044	\$ 17,282
Electricity	\$ 4,082	\$ 4,695	\$ 4,297	\$ 4,942
Alarm system phone	\$ 422	\$ 485	\$ 350	\$ 402
Cap. Replacement	\$ 1,350	\$ 4,485	\$ 2,100	\$ 3,000
Operating fees/permits	\$ 7,142	\$ 7,856	\$ 5,941	\$ 6,535
Other Operating - septic cleaning	\$ 0	\$ 3,500	\$ 0	\$ 3,500
Total Treatment Plant	\$ 90,222	\$ 108,356	\$ 89,176	\$ 105,521
Adminstrative				
Elections	\$ 0	\$ 0	\$ 0	\$ 0
Crime Insurance	\$ 25	\$ 40	\$ 38	\$ 61
Memberships	\$ 1,709	\$ 1,965	\$ 1,809	\$ 2,080
Office / Postal	\$ 177	\$ 194	\$ 164	\$ 197
Profess. Svcs.(admin)	\$ 3,014	\$ 3,466	\$ 815	\$ 897
Printing/Publishing	\$ 1,373	\$ 1,578	\$ 132	\$ 152
Software Subscription	\$ 633	\$ 696	\$ 672	\$ 739
Vehicle/Travel/Meetings	\$ 3	\$ 131	\$ 0	\$ 131
Other (Rent&Utilities)	\$ 604	\$ 695	\$ 3,739	\$ 46
County Charges	\$ 811	\$ 933	\$ 637	\$ 733
Sub-Total Administrative	\$ 8,347	\$ 9,698	\$ 8,005	\$ 5,035
Salaries and Benefits (O&M)	\$ 22,809	\$ 55,303	\$ 40,532	\$ 54,037
Other Payroll Exp. (WC premiums etc.	\$ 0	\$ 0	\$ 0	\$ 0
Total Administrative	\$ 31,156	\$ 65,002	\$ 48,537	\$ 59,072
Total O&M Expenses	\$ 143,342	\$ 200,770	\$ 158,562	\$ 193,777
Non-Operational Expenses				
Loan Principle	\$ 73,977	\$ 38,560	\$ 38,560	\$ 39,648
Loan Interest on PY Cap Projects	\$ 19,586	\$ 15,145	\$ 7,514	\$ 5,166
Non-Op Other	\$ 0	\$ 0	\$ 0	\$ 0
Fixed Assets and Other				
Capital Projects Allocation	\$ 0	\$ 23,000	\$ 0	\$ 85,000
Allocation to operating reserves	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
Contingency Reserve	\$ 0	\$ 20,077	\$ 0	\$ 19,766
Interfund G/L non-op adjustment	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 236,906	\$ 306,475	\$ 204,637	\$ 352,591
TOTAL APPROPRIATIONS	\$	\$ 326,552	\$ 233,637	\$ 372,357
TOTAL REVENUES	\$ 302,511	\$ 293,813	\$ 293,956	\$ 299,908
Sewer use charge	\$ 300,164	\$ 290,859	\$ 293,031	\$ 299,278
Capacity charge	\$ 0	\$ 0	\$ 0	\$ 0
Permit fees	\$ 90	\$ 180	\$ 180	\$ 180
Interest (non-op)	\$ 2	\$ 100	\$ 427	\$ 250
Misc fees / cost recovery (ops)	\$ 2,255	\$ 2,674	\$ 0	\$ 200
Grants / Interdept Loan (no-op)	\$ 0	\$ 0	\$ 317	\$ 0

**PORT COSTA SANITARY DEPARTMENT
ADOPTED BUDGET 2022/2023**

GENERAL FUND 3425: EXPENDITURE DETAIL

	PY Actuals FY 20/21	Current Budget FY 21/22	Est. Year End FY 21/22	Proposed Budget FY 22/23
415 · SEWAGE COLLECTION *****				
415.30 · INSURANCE - Liability	4,514	7,223	3,725	5,215
415.55 · PROF. SVCS. (Coll.)	3,960	5,000	299	5,000
415.70 · MAINTENANCE	10,542	11,596	12,010	13,211
415.96 · OTHER OPERATING (Coll.)	100	461	0	461
415.96.2c · Permits & Fees (Coll.)	2,848	3,133	4,815	5,297
Total 415 · SEWAGE COLLECTION *****	21,964	27,412	20,849	29,184
416 · SEWAGE TREATMENT *****				
416.25 · GASOLINE, OIL, FUEL	67	100	42	63
416.31 · INSURANCE - Property	1,574	2,518	2,733	4,373
416.51.1pc · Treatment Plant Operators	48,795	53,674	52,800	58,080
416.51.2pc · Chemicals	3,791	4,170	4,170	4,796
416.51.3pc · Hardware, Supplies, & Misc	420	630	1,699	2,549
416.56.2pc .3pc · Prof. Svcs. - Engineer	0	1,000	0	0
416.56.3pc · Prof. Svcs. -Technician	14,286	15,715	5,650	6,498
416.56.7pc · Prof. Svcs. - Lab Testing	8,094	9,308	9,029	10,383
416.56.x · Prof. Svcs. - Attorney / Other	199	219	365	402
416.91.1pc · Electricity	4,082	4,695	4,297	4,942
416.91.6pc and 416.96.3 · Plant Alarm System	422	485	350	402
416.96.1 · Capital Replacements (Treat.)	1,350	4,485	2,100	3,000
416.96.2 · Permits & Fees (Treat.)	7,142	7,856	5,941	6,535
416.96 · OTHER OP (Treat) - Septic Cleaning	0	3,500	0	3,500
416.99 · ENFORCEMENT PENALTIES	0	0	0	0
Total 416 · SEWAGE TREATMENT *****	90,222	108,356	89,176	105,521
417. ADMIN/GENERAL				
417.21 · ELECTIONS	0	0	0	0
417.31 · INSURANCE -Crime(employee bond)	25	40	38	61
417.36 · MEMBERSHIPS - BACWA & CASA	1,709	1,965	1,809	2,080
417.41 · OFFICE POSTAL / SUPPLIES	177	194	164	197
417.45 · RENT / UTILITIES	0	0	3,700	3,885
417.56 · PROF SVCS (Admin) Attorney/Auditor	3,014	3,466	815	897
417.61 · PRINTING/ PUBLISHING	1,373	1,578	132	152
417.70 · SOFTWARE SUBSCRIPTION	633	696	672	739
417.80 · VEHICLE / TRAVEL REIMBURSEMEN	3	131	0	131
417.96 · OTHER ADMIN. / RECOVERY	604	695	39	46
417.96.3pc · County Charges	811	933	637	733
Total 417 · ADMIN / GENERAL *****	8,347	9,698	8,005	8,920
6560 · PAYROLL EXPENSES *****				
6560.x · Salary & Benefits	22,130	54,286	37,832	49,987
6560.2 · CalPERS Unfunded Liability	678	1,018	2,700	4,050
Total 6560 · PAYROLL EXPENSES *****	22,809	55,303	40,532	54,037
Total O&M Expense	143,342	200,770	158,562	197,662
Non-Op and Capitol Expenses				
416.212 · LOAN PRINCIPAL (non-op)	73,977	38,560	38,560	39,648
419.1 · Loan Interest - Non-Op Expense	24,041	15,145	7,514	5,166
111.x · Capitol Sewer Projects and CCTV	0	23,000	0	85,000
419 · Non-Op Expense - Other	0	0	0	0
Interfund G/L non-op adjustment	0	0	0	0
Operating Reserves - Budget Allocation				
Septic Tank Heavy Cleaning (\$50k over 5yrs - 2	10,000	10,000	10,000	10,000
NPDES Permit Reserve (\$40k over 4yrs - 2024	10,000	10,000	10,000	10,000
WWTP Cap Repl. Reserve (\$20K over 5yrs - 20	4,000	4,000	4,000	4,000
RWQCB Operations Reserve (\$15K over 3yrs -	5,000	5,000	5,000	5,000
Rate Stabilization Reserve				
Contingency 10%		20,077		19,766
TOTAL EXPENSES	270,361	326,552	233,637	376,242
Net Ordinary O&M Income	154,713	93,043	135,394	102,246

**PORT COSTA SANITARY DEPARTMENT
ADOPTED BUDGET FY 2022/2023**

Sewer Use Charge \$2,345

GENERAL FUND 3425: REVENUE DETAIL

	PY Actual FY 20/21	Adopted FY 21/22	10 Month Actuals FY 21/22	Est. Year End FY 21/22	Proposed Budget FY 22/23
301.0 Sewer use charge	\$300,174	\$290,859	\$146,376	\$293,031	\$299,278
303.0 Capacity charge					
302.0 Permit fees	\$90	\$180	\$120	\$180	\$180
306.0 Misc fees					
SUB-TOTALS O&M	\$300,264	\$291,039	\$146,496	\$293,211	\$299,458
311.0 Interest	\$2	\$100	\$377	\$427	\$250
318.0 Cost recovery (Non-op)	\$2,255	\$2,674	\$0	\$0	\$200
317.0 Inter-department Loan	\$0		\$0	\$317	\$0
319.0 Grants	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$302,521	\$293,813	\$146,873	\$293,956	\$299,908

FUND 3425 - BALANCE OVERVIEW

	PY YEAR ACTUAL FY 20/21	Adopted BUDGET FY 21/22	10 Month Actuals FY 21/22	EST YEAR END FY 21/22	Proposed BUDGET FY 22/23
Opening Cash Balance					
Septic Tank Replacement Reserve		\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000
Discharge Permit Reserve		\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000
Plumbing Pipe Refurb. Reserve		\$ 4,000	\$ 4,000	\$ 4,000	\$ 8,000
RWQCB Violation Fines Reserve		\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000
Contingency Reserve ***					\$ -
Carry Over (unallocated)	\$ 97,530	\$ 115,299	\$ 115,299	\$ 115,299	\$ 175,618
TOTAL OPENING CASH BALANCE	\$ 97,530	\$ 161,696	\$ 144,299	\$ 144,299	\$ 233,618
ESTIMATED REVENUE	\$ 302,511	\$ 293,813	\$ 146,873	\$ 293,956	\$ 299,908
ESTIMATED O&M EXPENSES	\$ (143,342)	\$ (200,770)	\$ (125,557)	\$ (158,562)	\$ (197,662)
ESTIMATED CAP. PROJ. EXPENSI	\$ -	\$ (23,000)	\$ -	\$ -	\$ (85,000)
ESTIMATED LOAN PRINCIPAL	\$ (73,977)	\$ (38,560)	\$ (38,560)	\$ (38,560)	\$ (39,648)
ESTIMATED LOAN INTEREST	\$ (19,586)	\$ (15,145)	\$ (5,804)	\$ (7,514)	\$ (5,166)
NON-OPERATING EXPENSE - OTF	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Fund Balance					
<i>Operating Reserves Included in Balance</i>					
Septic Tank Rehab/Replace Rese	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 30,000
Discharge Permit Reserve	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 30,000
Plumbing Pipe Refurb. Reserve	\$ 4,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 12,000
RWQCB Violation Fines Reserve	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000
Contingency ***		\$ 20,077			\$ 19,766
Interfund G/L non-op adjustment		\$ -			\$ -
Carry Over(unallocated)	\$ 115,299	\$ 128,957	\$ 63,251	\$ 175,618	\$ 99,284
TOTAL CLOSING FUND BALANCE	\$ 161,696	\$ 178,034	\$ 121,251	\$ 233,618	\$ 206,050

*** Unused contingency reserve moves to unallocated general funds at the end of the fiscal year.

Outstanding Debt	Beginning FY 21/22	Ending FY 21/22	Principle Pay FY 22/23	Est. Ending FY 22/23
Crockett Sanitary (WestA Refi)	\$203,986	\$165,426	\$39,648	\$125,778
Crockett Sanitary (Pre-2013 transfer)	\$24,233	\$24,233	\$0	\$24,233
Crockett Sanitary (3rd Loan)	\$150,000	\$150,000	\$0	\$150,000
Total Debt	\$378,220	\$339,660	\$39,648	\$300,012

Capital Projects for FY 2022/23

PORT COSTA SANITARY DEPARTMENT

SEWER COLLECTION SYSTEM PROJECTS	CAPITAL IMPROVEMENTS FIXED ASSET	GRANT FUNDED	PCSAN FUNDED
Sewer Main&Manhole realignment (approx 150+LF)	\$ 50,000		\$ 50,000
Emergency project(s)	\$ 10,000		\$ 10,000
CCTV Inspection	\$ 25,000		\$ 25,000
TOTAL	\$ 85,000		
TREATMENT PLANT	CAPITAL REPLACEMENTS O&M	CAPITAL IMPROVEMENTS FIXED ASSET	
Septic Tank Hatches		\$0	\$0
Sump high alarm		\$1,500	\$1,500
Backup chemical pump		\$1,500	\$1,500
Various emergency WWTP	\$3,000.00	\$5,000	\$8,000
TOTAL	\$3,000.00	\$8,000	
EQUIPMENT		CAPITAL IMPROVEMENTS	
No tools or equipment planned		\$0.00	
TOTAL		\$0.00	
			<u>\$96,000.00</u>

Future Capital Reserve for large projects

Sand Replacement Reserve	TBD
Sand bed engineering study	TBD
RR Crossing	TBD
Influent metering MH and flume	TBD
Survey & Main replacement on Canyon Lake	TBD

FY 2022-23 CROCKETT SANITARY DEPARTMENT BUDGET - FUND 3426 ADOPTED

	PY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	Actual	Approved	Year End	Proposed
Collection System				
Loan Principal	\$ 82,425	\$ 86,680	\$ 87,580	\$ 86,680
Gas, Fuel, Vehicle (District owned)	\$ 534	\$ 726	\$ 601	\$ 300
Insurance (Property and Liability)	\$ 38,130	\$ 71,843	\$ 29,592	\$ 44,712
West County O&M Pump Station	\$ 43,155	\$ 47,471	\$ 43,306	\$ 47,637
Prof. Services (Collection Sys) Non WCWD	\$ 18,614	\$ 20,103	\$ 9,390	\$ 10,141
Rent/Lease Easements	\$ 2,522	\$ 2,724	\$ 13,708	\$ 14,804
Maintenance (CSO)	\$ 120,044	\$ 129,647	\$ 120,786	\$ 130,257
Utilities	\$ 35,439	\$ 41,122	\$ 48,023	\$ 55,164
Cap. Replacement (O&M) Pump Station	\$ 68,160	\$ 47,300	\$ 3,047	\$ 55,000
Other (Security, Hardware, waste)	\$ 3,234	\$ 5,315	\$ 338	\$ 2,827
Total Collection System	\$ 412,257	\$ 452,931	\$ 356,371	\$ 447,522
Treatment Plant				
JTP Operations & Maint - C&H	\$ 553,915	\$ 639,165	\$ 55,211	\$ 1,176,594
Capital Replacement (O&M) JTP	\$ 200	\$ 11,893	\$ 0	\$ 11,893
Total Treatment Plant	\$ 554,115	\$ 651,058	\$ 55,211	\$ 1,188,487
Administrative				
Elections	\$ 300	\$ 0	\$ 0	\$ 0
Membership	\$ 2,820	\$ 4,800	\$ 2,824	\$ 5,026
Office - Supplies/Postal/Misc.	\$ 5,856	\$ 6,111	\$ 2,704	\$ 6,111
Professional Services (Admin)	\$ 23,708	\$ 37,869	\$ 29,209	\$ 44,493
Printing / Publishing	\$ 1,485	\$ 1,800	\$ 415	\$ 1,800
Office & Meeting Space	\$ 7,200	\$ 32,713	\$ 43,226	\$ 32,713
Capital Replacement (New Office)	\$ 21,083	\$ 22,335	\$ 2,100	\$ 22,335
New Office Occupancy	\$ 16,044	\$ 20,082	\$ 329	\$ 20,082
Travel/Meetings/Vehicle	\$ 75	\$ 548	\$ 200	\$ 548
Utilities (phone and internet)	\$ 2,193	\$ 2,522	\$ 4,363	\$ 5,018
Software subscriptions	\$ 15,682	\$ 18,687	\$ 5,049	\$ 18,687
County & State Charges	\$ 20,350	\$ 6,167	\$ 9,473	\$ 10,135
Recoverable Expenses / Other Misc.	\$ 4,146	\$ 9,226	\$ 1,542	\$ 9,226
Training and Conferences	\$ 0	\$ 1,500	\$ 760	\$ 1,500
Sub-Total Administrative	\$ 120,941	\$ 164,360	\$ 102,194	\$ 177,674
Salaries and Benefits (O&M)	\$ 222,765	\$ 240,000	\$ <u>290,262</u>	\$ 309,164
Other Payroll Exp. (WC liab, LTD, etc.)	\$ 5,680	\$ 8,408	\$ 736	\$ 13,408
Total Administrative	\$ 349,386	\$ 412,768	\$ <u>393,192</u>	\$ 500,245
Fixed Assets				
Capital Projects Allocation	\$ 170,089	\$ 61,183	\$ <u>765,430</u>	\$ <u>886,323</u>
423 Other Non-Op Interfund trsfr to 3427	\$ 0	\$ 4,850	\$ 2,425	\$ 7,275
Total Fixed Assets	\$ 170,089	\$ 66,033	767,855	893,598
Interfund loan to Maintenance Dept.	\$ 0	\$ 0	\$ 0	\$ 100,000
Non-operation expenses	\$ 26,911	\$ 13,022	\$ 10,122	\$ 12,022
Contingency Expense 10%	\$ 0	\$ 151,675	\$ 0	\$ 213,625
Payroll Liability G/L Adjustment	\$ 684	\$ 0	\$ 15,263	\$ 0
Total Expenditures	\$ 1,513,441	\$ 1,747,486	\$ <u>1,598,014</u>	\$ <u>3,355,499</u>
TOTAL APPROPRIATIONS	\$	\$ 1,747,486	\$	\$ 3,355,499
TOTAL REVENUES				
Property Tax	\$ 295,882	\$ 310,985	\$ <u>310,985</u>	\$ 320,985
Sewer Use Charges	\$ 1,440,171	\$ 1,440,171	\$ 1,414,081	\$ 1,556,428
Sewer Use Charges - C&H	\$ 146,090	\$ 295,044	\$ 49,174	\$ 398,392
Permit fees	\$ 1,290	\$ 1,994	\$ 1,920	\$ 1,760
Capacity charges	\$ 0	\$ 4,850	\$ 2,425	\$ 7,275
Interest (non-op)	\$ 53,436	\$ 49,426	\$ 15,970	\$ 20,749
Cost Recovery	\$ 30,000	\$ 16,500	\$ 750	\$ 12,000
Grants - RTS (non-op) and others	\$ 31,818	\$ 31,500	\$ 36,406	\$ 12,213
Interfund transfer 3427	\$ 0	\$ 256,387	\$ 0	\$ 206,387
Loan repayment from Port Costa	\$ 73,977	\$ 42,681	\$ 38,560	\$ 39,648
Other - Penalties, pass thru, bonds, etc.	\$ 7,004	\$ 13,500	\$ 8,863	\$ <u>28,500</u>
Allocation from Rate Stabilization Reserve	\$ 0	\$ 0	\$ 0	\$ 112,000

**CROCKETT SANITARY DEPARTMENT
PROPOSED BUDGET FY 2021/22**

	<u>PY Actual</u>	<u>Actual</u>	<u>Draft Budget</u>
	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>
GENERAL FUND 3426: CASH BUDGET DETAIL *****			
Opening Cash Balance			
Contingency Fund roll-over *	-	-	-
Capital Account Balance Carryover	936,029.63	1,459,830.20	755,582.92
Rate Stabilization Reserve	2,058,197.90	2,132,624.22	3,117,992.64
TOTAL OPENING CASH BALANCE	2,994,227.53	3,592,454.42	3,873,575.56
ESTIMATED REVENUES (excl. PCSan Repay & 3427 Trns)	2,005,691.31	1,840,574.42	2,520,301.48
Interdepartment receivable Port Costa Loans	73,976.87	38,560.40	39,647.70
Const. Fund 3427 Transfer for projects	0.00	0.00	206,387.00
ESTIMATED O&M OUTLAY EXPENSE	-1,315,757.75	-804,773.74	-2,136,254.19
Interdepartment loan for 1 Rolph Park Dr.	0.00	0.00	-100,000.00
ESTIMATED CAPITAL OUTLAY EXPENSE	-138,088.71	<u>-701,430.43</u>	-1,045,187.00
Contingency Expense 10% *	0.00	0.00	-213,625.12
Non-Op Expense / Cash Bond Refunds	-26,910.97	-10,121.51	-12,021.85
Transfer to Capital Construction Fund # 3427 **	0.00	-66,425.00	-39,275.00
Transfer to Capital Reserve Fund # 3429	0.00	0.00	0.00
Payroll Liability G/L Adjustment	-683.86	-15,263.00	0.00
TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE			
Capital Account Balance in Fund #3426	<u>1,459,830.20</u>	<u>755,582.92</u>	<u>756,555.59</u>
Rate Stabilization Reserve	<u>2,132,624.22</u>	<u>3,117,992.64</u>	<u>2,650,618.12</u>
TOTAL PROJECTED CLOSING YEAR-END CASH BALANCE ***	<u>3,592,454.42</u>	<u>3,873,575.56</u>	<u>3,093,548.59</u>

* Any unused contingency at year-end allocated to Rate Stabilization Reserve

** Includes Clarifier Reserve and Capacity Charges collected

*** Total excluding taxes held in 3240

INVESTMENT ASSETS OUTSIDE FUND 3426 *****

Accrued Debt PCSan Beginning Balance	302,196.85	378,219.98	339,659.68
Interdepartment Loan #3 from CVSAN	150,000.00	0.00	0.00
Loan Prinipal Payments	-73,976.87	-38,560.30	-39,647.70
Accrued Debt PCSan Ending Balance	378,219.98	339,659.68	300,011.98

CSD GENERAL FUND 3240: CASH BUDGET DETAIL *****

Property Taxes Held in 3240 Beginning Balance	30,084.10	67,100.45	88,906.36
Property Taxes Held in 3240 Ending Balance	67,100.45	88,906.36	10,000.00
Difference (increase / decrease)	37,016.35	21,805.91	-78,906.36

**CROCKETT SANITARY DEPARTMENT
PROPOSED BUDGET FY 2021/22 (7/23/21)**

	Budgeted	Est. Year End	Proposed
	FY 21/22	FY 21/22	Budget
			FY 22/23
GENERAL FUND 3426 - Revenue			
3426i · FUND 3426 CVSAN. Revenue*****			
300 · OPERATING REVENUE			
301.1 · SEWER USE CHARGES - CY **	\$ 1,440,171	\$ 1,414,081	\$ 1,556,428
301.2 · SEWER USE CHARGES - PY	\$ 98,348	\$ 49,174	\$ 5,000
301.3 · SEWER USE CHARGES - C&H **	\$ 196,696	\$ -	\$ 393,392
302 & 306 · PERMIT FEES & MISC. SERVICE FEES	\$ 1,994	\$ 1,920	\$ 1,760
303 · CONNECTION / CAPACITY CHARGES	\$ 4,850	\$ 2,425	\$ 7,275
307 · PENALTIES AND FINES COLLECTED	\$ 500	\$ -	\$ 500
318 · COST RECOVERY		\$ -	
318.2 · Abatement Costs	\$ 500	\$ -	\$ 5,000
318.1 .3 .6 · C&H & Vendor Reimburse	\$ 16,000	\$ 750	\$ 7,000
Total 318 · COST RECOVERY	\$ 16,500	\$ 750	\$ 12,000
Total 300 · OPERATING REVENUE	\$ 1,759,059	\$ 1,468,350	\$ 1,976,355
325 · NON-OPERATING REVENUE			
311 · INTEREST	\$ 49,426	\$ 15,970	\$ 20,749
314 · PROPERTY TAX-transfer from 3240	\$ 310,985	\$ 310,985	\$ <u>320,985</u>
316 · PAYMENTS PRIVATE SEWER AGRMT	\$ 5,000	\$ -	\$ 5,000
319 · GRANTS / RTS	\$ 31,500	\$ 36,406	\$ 12,213
320 · OTHER NON-OP INCOME / PASSTHRU	\$ 2,000	\$ 2,863	\$ <u>15,000</u>
322 · INTERFUND TRANSFER FROM 3427	\$ 256,387	\$ -	\$ 206,387
325.8 · CONTRACTOR BONDS	\$ 6,000	\$ 6,000	\$ 8,000
325.9 · INTERFUND LOAN PRINCIPAL PCSAN	\$ 42,681	\$ 38,560	\$ 39,648
Total 325 · NON-OPERATING REVENUE	\$ 703,979	\$ 410,785	\$ 627,982
Allocation from Rate Stabilization Reserve	\$ -	\$ -	\$ 112,000
Interfund G/L non-operating income adj.	\$ -	\$ -	\$ 50,000
Total 3426i · FUND 3426 CVSAN. Revenue *****	\$ 2,463,038	\$ 1,879,135	\$ 2,766,336

GENERAL FUND 3426 - Expense

**CROCKETT SANITARY DEPARTMENT
PROPOSED BUDGET FY 2021/22 (7/23/21)**

	Budgeted	Est. Year End	Proposed
	FY 21/22	FY 21/22	Budget
			FY 22/23
3426e · FUND 3426 CVSAN. Expense*****			
410 · COLLECTION SYSTEM *****		***** COLLECTION SYSTEM *****	
410.211 · LOAN PRINCIPAL	86,680	87,580	86,680
410.25 · GAS, FUEL, OIL, MAINT (DIST. VEHICLE)	726	601	300
410.30 · INSURANCE (prop.&liab.)	71,843	29,592	44,712
410.50 · O&M (Pump Station)	47,471	43,306	47,637
410.55 · PROF. SVCS. (Coll.)	20,103	9,390	10,141
410.65 · RENT/LEASE EASEMENTS	2,724	13,708	14,804
410.70 · MAINTENANCE			
70.1 · Sewers - preventive maint.	125,610	111,168	120,062
70.2 70.3 70.4 · Weeds, Hardware, & Repairs	4,037	9,618	10,195
Total 410.70 · MAINTENANCE	129,647	120,786	130,257
410.90 · UTILITIES			
90.6 · Autodialer Alarm	1,062	2,356	2,945
90.1 · Electricity	37,160	39,714	45,671
90.2 · Water	2,901	5,953	6,548
Total 410.90 · UTILITIES	41,123	48,023	55,164
410.95 · OTHER OPERATING (Coll.)			
95.1 · Capital Repl. - Pump Station	47,300	3,047	55,000
95.2 · Other Operating Costs + HHW	5,315	338	2,827
Total 410.95 · OTHER OPERATING (Coll.)	52,615	3,385	57,827
Total 410 · COLLECTION SYSTEM *****	452,931	356,371	447,522
411 · TREATMENT PLANT *****		***** TREATMENT PLANT *****	
411.50 · C&H - JTP O&M	\$ 639,165	55,211	1,176,594
411.95 · CAPITAL REPLACEMENT (Treat)	\$ 11,893	0.00	11,893
Total 411 · TREATMENT PLANT *****	\$ 651,058	55,211	1,188,487
414 · ADMINISTRATIVE *****		***** ADMINSTRATIVE *****	
414.20 · ELECTIONS	\$ -	0.00	0
414.35 · MEMBERSHIPS	\$ 4,800	2,824	5,026
414.40 · OFFICE			
40.1 · Postal	\$ 1,400	150	1,400
40.2 · Supplies	\$ 3,019	985	3,019
40.3 · Miscellany	\$ 1,692	1,568	1,692
Total 414.40 · OFFICE	\$ 6,111	2,704	6,111
414.55 · PROF. SVCS. (Admin.)			
55.7 · Consultants	\$ 5,409	75	5,409
55.4 · Attorney	\$ 13,287	22,912	19,910
55.5 · Auditor	\$ 8,608	6,222	8,608
55.6 · Engineer / Consultants (non-Capl)	\$ 10,566	0	10,566
Total 414.55 · PROF. SVCS. (Admin.)	\$ 37,870	29,209	44,493
414.60 · PRINTING/PUBLISHING	\$ 1,800	415	1,800
414.65 · RENTS & LEASES (loan share)	\$ 32,713	43,226	32,713

**CROCKETT SANITARY DEPARTMENT
PROPOSED BUDGET FY 2021/22 (7/23/21)**

	Budgeted	Est. Year End	Proposed
	FY 21/22	FY 21/22	Budget
			FY 22/23
414.70 · CAPITAL REPL. (Admin Bid.)	\$ 22,335	2,100	22,335
414.75 · ADMIN BLDG OFFICE OPERATING	\$ 20,082	329	20,082
414.80 · VEHICLE / TRAVEL REIMBURSE	\$ 548	200	548
414.90 · TELEPHONE / INTERNET / CELL	\$ 2,522	4,363	5,018
414.94 · SOFTWARE SUBSCRIPTIONS	\$ 18,687	5,049	18,687
414.95 · OTHER ADMIN			
95.3 · County & State Charges	\$ 6,167	9,473	10,135
95.x · Recoverable exp. (excl. Payroll)	\$ 8,226	224	8,226
95.9 · Training and Conferences	\$ 1,500	760	1,500
95 · SUC Refund, COVID-19, and Other Misc.	\$ 1,000	1,318	1,000
Total 414.95 · OTHER ADMIN	\$ 16,893	11,775	20,861
Total 414 · ADMINISTRATIVE *****	\$ 164,361	102,194	177,674
Total 3426e · SUB-TOTAL O&M Expense*****	\$ 1,268,350	513,776	1,813,683
6560 · PAYROLL EXPENSES *****			
CVSan - O&M SALARY/BENEFITS			
General Manager (GM)	\$ 70,000	104,456	112,812
Department Manager (JB)	\$ 72,000	92,176	94,941
Administrative Services Manager (VG)	\$ 70,000	64,827	51,861
Assistant District Secretary (SW)	\$ 28,000	26,366	39,549
Other hrly employees	\$ 140,000	2,438	10,000
Total CVSan O&M SALARY/BENEFITS	\$ 240,000	290,262	309,164
Other Payroll (CalPER Unfnd/LTD/WC prem)	\$ 8,408	736	13,408
Total 6560 · PAYROLL O&M EXPENSES *****	\$ 248,408	# <u>290,998</u>	322,572
Total O&M Expense	\$ 1,516,758	804,774	2,136,254
Net Ordinary O&M Revenue	\$ 242,301	663,577	-159,900
411.99 Other Non-Op Interfund trsfr to 3427	4,850	2,425	7,275
423.1 Loan Interest Non-Op Expense	10,022	9,122	10,022
423 Non-Op Expense Other / Cash Bond Refunds	3,000	1,000	2,000
Contingency Expense 10%	151,675		213,625
111 Capital Project Funding Additional Allocation	61,183		<u>886,323</u>
Actual spent on Capital Projects		<u>701,430</u>	
411.98 Trnsfr to 3427 for 3rd-clarifier capx reserve	32,000	64,000	32,000
Interdepartment loan for 1 Rolph Park Dr.		0	100,000
Payroll Liability G/L Adjustment	-	-15,263	0
TOTAL EXPENSE (w/ Capital Alloc. & Contingency)	1,779,488	1,567,488	3,387,499

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2021/22 Proposed (7/23/2021)**

	<u>Budgeted</u>	<u>Forecasted Yearly Totals</u>	<u>Proposed Budget</u>
	<u>FY 21/22</u>	<u>FY 21/22</u>	<u>FY 22/23</u>
CONSTRUCTION FUND 3427: BUDGET DETAIL *****			
Opening Cash Balance	993,894.68	961,888.00	1,030,821.03
Interest (non-operating)	3,787.50	2,518.03	2,800.00
Connection Fees / Capacity Charges *	4,850.00	2,425.00	7,275.00
Misc. Fees	0.00	0.00	0.00
Annexation Fees	0.00	0.00	0.00
Investment Fees	-80.00	-10.00	-20.00
Transfer for JTP Plant Cap Impr.	-106,387.00	0.00	-106,387.00
Transfer for PS & collec sewer Cap Impr.	-150,000.00	0.00	-100,000.00
Interfund Transfers - to JTP CapX Reserves *	32,000.00	64,000.00	32,000.00
YEAR-END BALANCE	<u>778,065.18</u>	<u>1,030,821.03</u>	<u>866,489.03</u>

CAPITAL RESERVE FUND 3429: BUDGET DETAIL *****

Opening Cash Balance	71,662.31	71,664.00	72,117.00
Loans	0.00	0.00	0.00
Interfund Transfers	0.00	0.00	0.00
Interest (non-operating)	539.74	457.00	502.63
Cost Recovery	0.00	0.00	0.00
Investment Fees	-8.00	-4.00	-8.00
Interfund Transfers	0.00	0.00	0.00
YEAR-END BALANCE	<u>72,194.05</u>	<u>72,117.00</u>	<u>72,611.63</u>

*** JTP Capital Improvement Reserve Breakdown**

	<u>Allocated in FY 21/22</u>	<u>ENDING RESERVE Balance June 30, 2022</u>	<u>EST. DISTRICT Share of Project Costs</u>
Third Clarifier (Polishing) Reserve	0.00	288,000.00	324,363.00
Diffuser Membranes #1, #2, #3	32,000.00	160,000.00	141,596.00
TOTAL		<u>448,000.00</u>	<u>465,959.00</u>

**CROCKETT SANITARY DEPARTMENT
OPERATING BUDGET FY 2021/22 PROPOSED ()**

CAPITAL BUDGET DETAIL *****	Funding Carryover	Funded	Actual Spending	Estimated Balance
	FY 20/21	FY 21/22	FY 21/22	June 30, 2022
Capital Project Cost Centers	+	+	-	=
Sewers (collection system)	693,904.72	27,054.81	677,616.50	43,343.03
Pump Station	586,615.10	0.00	1,860.63	584,754.47
Treatment Plant	108,023.40	0.00	0.00	108,023.40
JTP Cap Reserve to Fund 3427	32,000.00	32,000.00	64,000.00	0.00
Equipment	3,371.66	2,128.34	0.00	5,500.00
Admin Bldg.	35,915.32	0.00	21,953.30	13,962.02
TOTAL	1,459,830.20	61,183.15	765,430.43	755,582.92

* Interest on long-term project loans must be counted as No-Operating Expense per SCO.

1,451,608.54

Capital Projects Cost Centers	Funding Carryover	Capital Improvements Identified	Contingency **	Proposed Budget Allocation
	FY 22/23	FY 22/23		FY 22/23
Capital Projects Cost Centers	-	+		=
Sewer Projects	43,343.03	807,500.00	10%	840,572.67
Pump Station	584,754.47	113,300.00	10%	0.00
Treatment Plant	108,023.40	106,387.00	10%	
JTP Cap Reserve *	0.00	32,000.00		32,000.00
Equipment	5,500.00	18,000.00	10%	13,750.00
Other	13,962.02	0.00	10%	0.00
TOTAL	755,582.92	1,077,187.00		886,322.67

* \$32K allocation to JTP large cap reserve for projects such as CapX Clarifier, Polishing Clarifier, Diffuser Membranes

** Capital Replacements are included in O&M Budget and not Capital Budget, 10% contingency on allocation

*** State Revolving Fund (SFR) Loan identified as funding source for collection system projects

**** Actual spending in FY21/22 incomplete

Capital Projects for FY 2022/23

Proposed (###)

CROCKETT SANITARY DEPARTMENT

SEWER PROJECTS

CAPITAL IMPROVEMENTS FIXED ASSET

Planned projects funding	\$450,000.00
Prior uncompleted projects	\$173,500.00
Emergency projects / unidentified	\$95,000.00
TV inspection program	\$32,000.00
Flow metering	\$2,000.00
Staff salary& benefits	\$20,000.00
Capital project District Engineer oversight	\$35,000.00
TOTAL	\$807,500.00

EQUIPMENT

CAPITAL IMPROVEMENTS

Safety equipment and tools	\$3,000.00
Camera and Security	\$10,000.00
Office equipment	\$5,000.00
TOTAL	\$18,000.00

DISTRICT OFFICE / MAINTENANCE

CAPITAL REPLACEMENTS O&M

CAPITAL IMPROVEMENTS

Flat roof and gutter repair		
Moisture damage mitigation and drainage imp		
General Construction and Remodeling		
Garage Roof Replacement and rails		
Shared Cap-X Costs		
TOTAL	\$0.00	\$0.00

Capital Projects for FY 2022/23 Proposed (date)

CROCKETT SANITARY DEPARTMENT

PUMP STATION	CAPITAL REPLACEMENTS O&M	CAPITAL IMPROVEMENTS FIXED ASSET	
MCC Phase 1 - Parts, Phase 2 install ASAP		\$100,000.00	#
Improve ventilation of wet well (additional. vent fans)		\$3,300.00	
Loring Power Generator Package		\$10,000.00	
Rebuild Air Compressor and motor 1 & 2	\$25,000.00		
Rebuild of Grit Pump No. 1	\$25,000.00		
Install Pump No. 5 air vent system	\$5,000.00		
	TOTAL	\$113,300.00	

TREATMENT PLANT

	REPLACEMENTS O&M	IMPROVEMENTS FIXED ASSET
Replace DAF air compressor	\$3,370.00	
Install french drain south of reactors	\$5,055.00	
New wires from control room to reactor pump	\$940.00	
Miscellaneous projects - cap replacement	\$2,528.00	
Replace influent pumps, impellers, etc.		\$8,425.00
Replace sewer liner		\$13,712.00
Overhaul DAF #1		\$84,250.00
Trns to JTP Cap. Reserve - diffusers/3rd clarifier		\$32,000.00
	TOTAL	\$138,387.00